



DEPARTMENT OF THE NAVY

NAVAL FACILITIES ENGINEERING COMMAND
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IN REPLY REFER TO

NAVFACINST 7300.8J
FAC SR

10 JAN 2000

NAVFAC INSTRUCTION 7300.8J

Subj: FINANCIAL PROCEDURES FOR THE APPLICATION OF NAVY
TRANSPORTATION ACCOUNT CODES (TACs)

Ref: (a) ASN(FM&C) memo of 31 Mar 97
(b) NAVCOMPT Manual, Vol III

Encl: (1) Financial Aspects of Material Transportation Management
(2) Transportation Account Code (TAC) Selection Guidelines
(3) Navy TAC System
(4) First/Second/Other Transportation Account Codes

1. Purpose.

a. To advise of major transportation and financial management changes involving obligations and payment of transportation bills, since the disestablishment of the Navy Management Fund on 1 October 1996, as announced by reference (a). Transportation bills are now being paid by direct citing of customer accounts. As transportation is ordered throughout the year, it is the responsibility of the activity that orders the service to ensure that funds are obligated prior to shipment and payment of the transportation bills. Prevalidation is a necessary step in the payment process. Financial and transportation data information is available from the 4610-2 (Navy Transportation Billing Report) (see enclosure (3))

b. Copies of Government Bills of Lading (GBLs) involving questionable charges for inland transportation shipments can be requested from the Defense Finance and Accounting Service (DFAS) paying office after the GBL has been processed and paid. Transportation Control Movement Documents (TCMDs) can be obtained from the shipping activity or the Seaport of Embarkation and Aerial Port of Embarkation, respectively, for ocean and/or air transportation movements in the Defense Transportation System (DTS).

Note: After the GBLs are paid you may obtain a copy from NAVTRANS Code 012.11.

c. Invoices for large amounts of money that activities determine to be erroneous charges may be researched prior to payment, per reference (a). Activities must use discretion in determining which invoices are in this category and should complete the research process as quickly as possible to minimize prompt payment penalties.

Note: Prior to payment copies of the GBL are available at DFAS OPLOC Norfolk.

2. Cancellation. NAVFACINST 7300.8H of 9 Feb 95 is canceled.

3. Discussion.

a. The TAC guidelines contained in enclosure (2) are applicable to the transportation and financial management of Navy passenger, personal property and cargo movements. The complexity of traffic management techniques requires the Navy to efficiently use both material and funding resources to sustain an effective Navy transportation management program.

b. With the disestablishment of the Navy Management Fund, transportation costs for shipments of Navy material are paid directly by DFAS citing customer accounts, in accordance with reference (a). Navy TACs now identify shipment costs chargeable to customer's Standard Document Number (SDN) and Line of Accounting (LOA). Exceptions to this funding policy are contained in enclosure (1).

Note: Only CONUS port handling costs are paid with transportation funds applicable to the Transportation Account Code on the shipping document. In general, OCONUS port handling costs are chargeable to either the activity handling the cargo or the Fleet Commander in Chief (CINC) having area of responsibility.

4. Action. Activities shall:

a. Contact NAVTRANS, TAC Administrator, Code 012.1, DSN 646-5322, Commercial (757) 443-5322, FAX (757) 443-5336:

(1) For a new TAC, or to cancel an old TAC, or to continue using current designated TAC(s) into each new fiscal year.

(2) To provide NAVTRANS information to include the TAC number, LOA, and the SDN or the miscellaneous document number (MD) for which sufficient funds should be obligated in the system prior to incurring any transportation charges. An estimated transportation cost amount for the fiscal year should be obligated up front.

(3) To ensure that all documentation directing the movement of material and equipment includes the correct TAC by use of the worldwide web address in paragraph 2.e. of enclosure (1) and NAVFAC TACs listed in enclosure (4).

b. When transportation charges are billed directly to the customer by DFAS, review all vouchers for transfers between appropriations (NAVCOMPT Form 2277) to determine if they reflect correct billing information in accordance with paragraph 032506 of reference (b). Process erroneous transportation charge corrections back through the appropriate DFAS Activity using NAVCOMPT Form 621 (correction notice).

c. Accept all charges under \$50 automatically. These charges shall be billed to the budget holder.

d. If receiving an invalid bill for more than \$50, investigate the charges by using the following guidance:

(1) If a GBL is the backup document, check the origin and destination of the shipment. Contact the Transportation Officer or Traffic Manager that issued the GBL and assigned your TAC number. In the case of Permanent Change of Station (PCS) shipments, trace the person whose household goods are being shipped.

(2) If the ADP listing is the backup document, check all **UICs** that appear on the line for that charge. Check the origin and destination codes provided.

e. If the charges belong to another NAVFAC activity, a NAVCOMPT Form 621 or equivalent correction document may be input into the accounting system with copies mailed to the charged NAVFAC activity and Commander, Naval Facilities Engineering Command, Financial Management Directorate.

f. Forward transportation charges that are not NAVFAC's and cannot be identified to a Military Construction Navy project to the appropriate DFAS office for further investigation and resolution.

5. The NAVFAC point of contact for this instruction is Code SRL at DSN 325-9286 or Commercial 202-685-9286.



J. E. ROARK, JR.
Comptroller

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FINANCIAL ASPECTS OF MATERIAL TRANSPORTATION MANAGEMENT

1. INTRODUCTION. There are three major categories of material transportation: First Destination, Second Destination, and Servicewide Transportation. Definitions are provided in paragraph 2. The responsibility for financing transportation charges is generally determined by the type of transported material or the procurement appropriation of the transported material. Paragraph 3 defines basic funding responsibility.

2. DEFINITIONS.

a. Direct Cite Program. In accordance with DoD direction and Assistant Secretary of the Navy for Financial Management and Comptroller policy, the Navy Management Fund (NMF) was disestablished effective 30 September 1996 and is not available for new obligations. Transportation bills will be paid by direct citation of customer funds provided by the customer for each TAC.

b. First Destination Transportation (FDT). FDT delivers material from a procurement source to the first point of use or storage for subsequent distribution within the supply system. The procurement source and first point of use or storage may be in the Continental United States (CONUS) or outside (OCONUS). The procurement source may be a supplier outside the DoD supply system or a DoD industrial activity that fabricates new material. FDT also includes transportation from point of origin to point of use or storage when Department of Navy (DON) owned material or equipment is provided to a contractor incident to a research and development (R&D) project or a system equipment acquisition or modification. FDT charges include freight cartage, CONUS port handling, and other intrinsic costs incurred incident to the shipment of FDT material. FDT charges are not applicable to components reworked by an industrial activity.

c. Second Destination Transportation (SDT). SDT is any transportation other than FDT. It distributes material within the supply system after the completion of FDT. SDT includes shipments required to fill Navy requisitions; redistribute and relocate material; and return material for overhaul, rework, repair, or disposal action. SDT charges include freight cartage, port handling and other costs incurred incident to the shipment of SDT material.

d. Servicewide Transportation (SWT). SWT is a Naval Supply Systems Command (NAVSUP) centrally managed account, consisting of four separate appropriations: Operations and Maintenance, Navy (O&M,N); Navy Working Capital Fund (NWCF); Other Procurement, Navy (OP,N) and Weapons Procurement, Navy (WP,N). The account was established to provide transportation funding for Navy cargo movements that are clearly not the responsibility of an end use activity. SWT is further characterized as being either FDT or SDT.

e. Transportation Account Codes (TAC). A TAC is a four-digit alphanumeric code used on all shipment documents to identify the proper funding source and appropriation. Navy activity TACs are also assigned by the Naval Transportation Support Center (NAVTRANS), Norfolk, Virginia, TAC Administration, Code 012.1, (DSN 646-5322 or 646-5324, Commercial (757) 443-5322/5324). NAVFAC TACs are assigned by NAVTRANS; therefore, EFDs/EFAs, etc., should obtain TAC(s) as appropriate, with a copy of the request to NAVFAC for information and accountability purposes. Current and valid TACs are maintained by the Defense Logistics Management Standards Office (DLMSO), and the TAC database can be found on the worldwide web at the following address:

[HTTP://www.DAAS.DLA.MIL/TAC_INQ/TAC_MENU.HTML](http://www.DAAS.DLA.MIL/TAC_INQ/TAC_MENU.HTML)

f. Base Closure and Shore Establishment Realignment. Transportation costs associated with relocation of material incident to base closure, shore establishment realignment or similar actions are the responsibility of the major claimant that funds the activity being disestablished or realigned. The exceptions are redistributing or relocating of serviceable Civil Engineer Support Equipment (CESE) assets and centrally managed Fleet Mooring equipment by NAVFAC field installations, when economical (value versus transportation costs). These movements will be funded by SWT O&M,N.

g. Civil Engineer Support Equipment (CESE). SWT O&M,N will only fund redistribution or relocation of serviceable CESE assets. CESE is defined as breakbulk and rolling stock equipment, such as trucks, bulldozers, motor graders, rock crushers, pile drivers, front-end loaders, paving machines, concrete mixers, etc. CESE is part of a Seabee Battalion table of allowance unit equipment list.

h. Detention, Demurrage and Container Per Diem (DDC). Detention is a fee levied by a carrier for holding a truck/van beyond an established unloading and release time limit. Demurrage is the equivalent for rail cars or ships. Container per diem is the term frequently used for container detention. They are chargeable to the local activity or the ship responsible for causing the DDC charge.

i. Government Furnished Material/Equipment (GFM/E). Shipments of Government Property for use or consumption by contractors or industrial activities are chargeable to the appropriation funding the project or contract involved and is considered new procurement/first destination. The exception is CESE assets made available on loan to a contractor. This is chargeable to SWT O&M,N.

j. Military Construction, Navy (MC,N). First destination transportation of materials purchased by MILCON is paid for by Commander, Naval Facilities Engineering Command (NAVFAC) from MILCON funding. Second destination transportation is funded by SWT O&M,N.

k. Operations and Maintenance, Navy (O&M,N). Unless otherwise indicated, shipment of Appropriation Purchases Account (APA) (even-Cog) material from Defense Logistics Agency operated depots or Navy stock points is chargeable to SWT O&M,N. In general, SWT O&M,N dollars pay for movement of ordnance, aircraft engines, catapult and arresting gear, propellers, shafts, civil engineering support equipment, safety and survival equipment, targets, drones, airborne armament, overseas mail (official and personal), and overseas Navy Exchange merchandise.

l. Organically-Owned Equipment. Transportation of organic material incident to redistribution, cross decking, repair or rotational deployment is the funding responsibility of the major claimant that directs the movement. Organic material includes items in the custody of non-stock point units and material on unit plant account records, such as small arms, unit equipment, Individual Material Readiness List (IMRL) gear and test/support equipment. The only exception is fleet owned Naval Construction Force (NCF) equipment. SWT O&M,N funds second destination transportation of the equipment incident to NCF deployments. (See paragraph 2.y.)

m. Other Procurement, Navy (OP,N). First destination transportation of materials purchased by OPN is paid by NAVSUP OPN funding.

n. Port Handling Services. Charges include those for freight cartage and other in-transit costs incurred incident to the shipment of material. Only CONUS port handling costs are paid with transportation funds applicable to the Transportation Account Code on the shipping document. In general, OCONUS port handling costs are chargeable to either the activity handling the cargo or the fleet Commander in Chief (CINC) having area responsibility. However, in instances of cartage for consignments to a shore-based activity, ship, or other mobile unit when there is a shore-based activity assigned area responsibility, the local delivery costs, including commercial charges, will be assigned area responsibility.

o. Prepay and Add (PP&A).

(1) PP&A is a procurement and financial procedure to allow the contracting officer to authorize a vendor to arrange and pay transportation costs, if advantageous to the Government, to a domestic destination. The vendor adds the cost to the bill for the item procured as a separate line item. PP&A can only be used when total transportation costs associated with the contract are \$100.00 or less and the material is unclassified and shipped within CONUS. See FAR 42-1403-2 and FAR 19-403-2 for parameters governing PP&A procedures. The material cost is charged to the appropriation which funded the procurement.

(2) Under PP&A contracts, the total weight limit for items being shipped on the contract cannot exceed 150 pounds for air movement or 1,000 pounds for surface movement. The appropriation that funds the procurement also funds the added transportation cost. The contracting officer should make every effort to specify the type of transportation the vendor must use to deliver the material to the CONUS customer. (See the Federal Acquisition Regulation, paragraphs 47.303-17 and 52.247-32, for more detailed information on PP&A.)

p. Regional Transportation.

(1) Regional Transportation (formerly Local Delivery). Regional transportation is movement of material by a Navy activity to activities, or ships within a limited area, not to exceed a 100-mile radius. The activity may contract with commercial carriers, U.S. Government trucks, the local Public Works Center, or shares the delivery with other DoD activities.

(2) Funding is generally the responsibility of the local activity. However, programs such as NAVXPRESS, which support regional maintenance concepts and benefit the NWCF, may be funded by NAVSUP at NAVSUP's discretion.

Note: Use of organic (Government) vehicles is authorized and encouraged for distances of 100 miles one way and below, when cost effective. Use of organic (Government) vehicles for distances over 100 miles is prohibited in accordance with NAVFAC P-300.

q. Special Assignment Airlift Mission (SAAM). SAAMs provide a means of moving cargo and passengers where special circumstances preclude use of normal Air Mobility Command (AMC) channel airlift or commercial carriers because of security, weight, size, or time constraints. NAVTRANS validates all Navy SAAM cargo requirements, and CNO N413B validates Navy passenger requirements. Fleet CINCs may request emergency SAAMs directly from the Movement Control Center (MCC) at USTRANSCOM for requirements with less than a 24-hour lead-time. SAAMs are funded by the requesting activity for all organic material and unit moves. Material resupply SAAMs is funded by SWT, after being cleared through NAVTRANS.

r. Non-Significant TACs. Shippers are not authorized to use the Navy non-significant TAC, which is N000. Its use is restricted to AMC Air Terminals for the expeditious movement of cargo. Shippers of Navy-sponsored ocean cargo should resolve TAC problems with the Navy Transportation Support Office (NAVTRANS) at DSN 646-5322/5324.

s. Navy TAC Coordination/Assistance. NAVTRANS maintains the Navy TAC System. The Transportation Officer (TO) or the designated agent is responsible for the correct assignment of TACs in accordance with instructions contained herein and in accordance with paragraph 2.e. worldwide web address. The requisitioner or directing/authorizing agent is responsible for providing the data needed to determine the correct TAC. Transportation personnel may contact NAVTRANS, TAC Administrator, Code 012.1 for assistance on Navy sponsored shipments. The DSN number is 646-5322, Commercial is (757) 443-5322, and FAX DSN number is 646-5336.

t. Administrative Material Shipment. Administrative material consists of items such as: general correspondence, personnel records, payroll records, and laboratory samples (except whole blood and urine samples), computer tapes, legal, financial,

recruiting, contracting, blueprints or similar documents, and technical manuals not requisitioned through stock. Shipments of administrative material will be funded and paid by the local activity requesting shipment.

u. Excess/Surplus Material. Transportation of excess/surplus material turned in to a reutilization site is chargeable to the activity having accountability for the material. In cases where transfers are made to other DoD activities, transportation costs may be negotiated between the shipper and receiver. The exception is CESE assets being redistributed or relocated to fill an authorized CNO table of allowance to fill field installation deficiencies. These are chargeable to SWT O&M,N. For transportation of excess NWCF material approved for turn-in to stock, the DBOF of the approving ICP is cited. Transportation for acquisition of surplus/excess material from Navy, other Services, or Defense Agencies is chargeable to the shipper (shipping activity is defined as the activity having accountability for the material).

v. Fleet Exercises. Transportation charges in support of Fleet Exercises are the responsibility of the major claimant directing the exercises. Joint exercises are funded by Joint Chiefs of Staff.

w. Personal Property. Movement of personal property (household goods and POVs) of civilian personnel, incident to Permanent Change of Station (PCS), is funded by the gaining activity for recruitment actions and by the losing activity in the case of a reduction in force (RIF). Movement of personal property of military personnel, incident to temporary duty, is funded by the local activity. Movement of personal property of military personnel, incident to PCS travel, is funded from Military Personnel, Navy (MP,N) appropriations.

x. Research and Development and Engineering. All first and second destination transportation involving material for RDT&E,N projects are chargeable to the RDT&E,N appropriation.

y. Relocation and/or Rotational Deployment. Transportation of organic material, i.e., items on the custody of plant account records or field activities or deployable units, incident to relocation and/or rotational deployment, is a funding responsibility of the major claimant or management command which directs the movement, except for fleet owned Naval Construction Force (NCF) equipment. NAVSUPSYSCOM funds second destination transportation incident to NCF deployments and rotations, acting on behalf of NAVFAC, for NCF equipment movements.

3. FUNDING RESPONSIBILITIES.

a. Accessorial Charges. These are charges for services performed incident to a line haul shipment. Many carriers will provide accessorial services that include:

(1) Preparation Charges: e.g., packing, marking, loading, crating, handling, blocking, and bracing, disassembly, etc.

(2) In-transit Charges: e.g., security service, permits, documentation fees, stop-off, CONUS port handling, switching, flagmen, reconvoicing and other freight forwarder type service.

(3) Destination Charges: e.g., reassemble, preloading, storage before unloading, etc.

Note: Although these charges may be included in commercial carriers' tariffs, tenders or schedules, only in-transit charges may be paid with first or second transportation funds. Preparation charges are chargeable to the vendor or shipping activity's funds as appropriate. Destination charges are chargeable to the receiving activity's mission operating funds.

TRANSPORTATION ACCOUNT CODE (TAC) SELECTION GUIDELINES

1. The following guidelines for determining the proper TAC are provided to activities and offices requisitioning material or requesting procurement of material:

a. Procurement and contract administration personnel will ensure that for FOB origin procurement, transportation funding will be cited separately and made available to the shippers. The proper first destination TAC to be cited is the one associated with the appropriation procuring the material.

b. Navy Working Capital Fund (NWCF) will provide the TO the NWCF appropriation, subhead, and TAC if the material to be shipped is:

(1) Manufactured, assembled, and fabricated on board for installation on a Navy ship, aircraft, or other Navy asset.

(2) Navy (DON) procured material associated with a system/equipment acquisition or modification.

c. Navy Working Capital Fund (NWCF) will provide the TO the NWCF appropriation, subhead, and TAC of activity directing the shipment if the material to be shipped is:

(1) Navy-owned material incident to overhaul, rework, or repair projects (tools, equipment, or other material used to install items b.(1) or b.(2) above).

Note:

a. All Navy shipping activities engaged in both original shipments and transshipments must ensure that local procedures provide the traffic component with sufficient information to select the correct TAC. For example, information indicating if material was procured, associated with a system/equipment acquisition of RDT&E project, associated with an overhaul, repair, rework project; or stock material consigned to Navy requisitioners, FMS or Grant Aid Material, Organic (Fleet-owned) material, or excess material.

b. Shipments of government property (other than stock account issued material) for use or consumption by contractors are chargeable to the appropriation funding the project or contract involved, and are considered new procurement/first destination.

NAVY TAC SYSTEM

1. The Navy TACs listed and defined in this instruction identify essential management information and cost paid by DFAS.

2. MULTIPLE SHIPMENTS. In preparing GBLs which reflect shipments for more than one TAC, leave the "TAC" space blank, insert "see below" and cite the appropriate TACs opposite individual items in the "descriptions of articles" block on the GBL.

3. ACCOUNTING PROCEDURES.

a. Naval Transportation Support Center (NAVTRANS) via Navy Material Transportation Office Operations and Management Information System (NAOMIS)/ Financial and Air Clearance Transportation Systems (FACTS) data can be pulled electronically by File Transfer Protocol (FTP) by the Engineering Field Divisions, Engineering Field Activities, Navy Public Work Centers, Seabee Logistics Center, and Naval Facilities Engineering Service Center, etc., based on TACs discussed in enclosures (2) and (3) and listed in enclosure (4). The charges are listed by TAC number and by mode of transportation. Backup documentation for these charges are Government Bills of Lading (GBLs) for inland charges and 4610-2 reports for charges using other modes of transportation, e.g., MSC, MTMC and AMC.

b. All activities requiring 4610-2 reports are required to request access to FACTS. Contact NAVSUP (Code WEP03), Mechanicsburg, Pennsylvania, DSN 430-4592, and Commercial (717) 790-4592. Contact NAVTRANS (Code OOP.C), DSN 646-5524, Commercial (757) 443-5524, or DSN 646-5505, Commercial (757) 443-5505.

c. The procedures for gaining access to FACTS are as follows:

(1) Complete DISA Form 41 - System Authorization Access Request (SAAR).

(2) Complete Access Approval Authority Appointment Document (DMC-MECH Director's Policy 96-13) of 29 January 1996.

Note: The above forms can be obtained by contacting NAVSUPSYSCOM Code WEP03 or NAVTRANS Code OOP.C listed above.

d. When transportation costs are chargeable to MCON TACs, the cost shall be charged to the EFD/EFA/OICC current year MCON direct and reimbursable project funds. The distribution of charges shall be listed on NAVCOMPT 2035 and forwarded to the Defense Accounting Office/Transportation Payment Center DAO/TPC, Code ISBAA, for payment. The EFD/EFA/OICCs will establish obligations to cover the TAC charges at the beginning of the fiscal year and when a new TAC is assigned. Inasmuch as these costs must be distributed to appropriate construction project funds, EFD/EFA/OICCs will take the following actions:

(1) Identify the above costs to the applicable construction project funds.

(2) Prepare as necessary Correction Notice NAVCOMPT Form 621s for the amount of transportation cost distribution and to assign charges to the appropriate construction project funds.

(3) NAOMIS/FACTS generate 4610-2 financial transportation-billing reports to all Navy customers for transportation charges processed and paid by DFAS against their TAC. (See Note.)

Note: NAOMIS does not automatically send 4610-2 reports. Therefore, activities will have to pull their data electronically by FTP.

NEW PROCUREMENT
FIRST DESTINATION TRANSPORTATION (FDT) TACS

Operations and Maintenance, Navy
17_1804 (****) Appropriation

TAC

All Subheads for NAVFAC
Prepay & Add

N854
N867

17_1810 (****) Appropriation

All subheads for NAVFAC
Civil Engineer Support Equipment (CESE)
Prepay & Add

N884
N846

Military Construction, Navy (MCON)

17_1205 (****) Appropriation

Subhead

.25_1 (62470) LANTNAVFACENGCOM
.25_1 (62472) NORTHNAVFACENGCOM
.25_1 (62477) EFACHESNAVFACENGCOM
.25_9 (62742) PACNAVFACENGCOM

TAC
N802
N805
N811
N810

(****) Blank referring to the fiscal year

Navy Working Capital Fund

97X4930 Appropriation

Subhead

NE1A PWC NORFOLK, VA	N974
NE1B PWC PEARL HARBOR, HI	N975
NE1C PWC GUAM, MI	N977
NE1E PWC SAN DIEGO, CA	N979
NE1F PWC PENSACOLA, FL	N973
NE1G PWC GREAT LAKES, IL	N981
NH5A NFSEC, PORT HUENEME, CA	N994
NE1L PWC WASHINGTON, DC	N962
NE1K PWC JACKSONVILLE, FL	N947
NE1J PWC YOKOSUKA, JA	N990
NE1N PWC NORFOLK PHILADELPHIA DET, PA	N960

Base Realignment and Closure (BRAC)

97X0510

Subhead

KN00 PACNAVFACENGCOM	N835
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(****) Blank referring to the fiscal year

NAVY STORES ACCOUNT MATERIAL
SECOND DESTINATION TAC

The following stores account Cog material is provided and specifies the fixed (first, third, and fourth) positions of the SDT TAC for shipments of this commodity. The second position will cite a "I" for Navy sponsored shipments. The correct Navy Cog will appear in the "R" block on DD Form 1348-1 requisitions. Further descriptions of Cog(s) may be found in NAVSUP, Volume II, and paragraph 21148.

Material Cognizance Symbol	Description	TAC
2C	Major Construction and Civil Engineering Equipment	N157

SPECIFIED NAVFAC MATERIAL OR MISSION

Material or Mission	Director/Requester Description	Restrictions	TAC
Military Const Allowance-material	Atlantic NCF 2ND Naval Construction Brigade	Excludes ammo and explosives	N162

Note: Incident to NCF Unit deployments and rotation

Military Construction Equipment-retrograde	Atlantic NCF 2ND Naval Construction Brigade	Excludes ammo and explosives	N562
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Note: Equipment for repair/replacement

Military Construction Allowance-material	Pacific NCF 3RD Naval Construction Brigade	Excludes ammo and explosives	N163
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Note: Incident to NCF Unit deployments and rotation

Military Construction	Pacific NCF	Excludes ammo	N563
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Equipment-retrograde 3RD Naval Construction and explosives
 Brigade

Note: Equipment for repair/replacement

Note: These TACs are not to be used for: (a) new equipment shipped from manufacturer to end-user, and (b) building material, subsistence items, personal property unaccompanied baggage, resupply repair parts, and consumable materials, etc.

NON-COG, MISCELLANEOUS MATERIAL

When material is clearly not first destination, second destination, FMS/Grand Aid and/or any other category defined in this Instruction, TAC N061 may be used.

NON-MP,N FUNDED HOUSEHOLD GOODS/PRIVATELY OWNED VEHICLES/PERSONAL EFFECTS TACs

1. General

(a) The TACs listed by appropriation and subhead sequence in paragraph (2) below will be used for HHG/POV movement of civilian personnel where PCS travel orders cite the appropriations and subheads indicated. For those four-character TACs, the first and last character will always be alpha and the second and third characters will always be numeric. BCN indicated in parenthesis after the subhead must be considered before assigning a TAC. These TACs may also be utilized for the transportation of organic equipment/excess-surplus material.

2. Personal Property

(a) Operations and Maintenance, Navy (O&M,N)

17_1804 (****) Appropriation

NAVFACINST 7300.8J
FAC SR

Subhead

TAC

. KT1M NAVFACENGCOMHQ
. KU2N LANTNAVFACENGCOM
. KU2N PACNAVFACENGCOM
. KU2N NORTHNAVFACENGCOM
. KU2N SOUTHNAVFACENGCOM
. KU2N SOUTHWESTNAVFACENGCOM
. KU2N EFACHESNAVFACENGCOM
. KC6C SLC PORT HUENEME

N47F
N69F
N68F
N67F
N66F
N17F
N64F
N60F

(****) Blank referring to the fiscal year